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## PART-IIA

### GOVERNMENT OF MEGHALAYA

#### NOTIFICATIONS

The 15<sup>th</sup> November, 2019.

**No.ERTS(E)36/2019/6.** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to further make the following amendments to the Meghalaya Excise Rules (Assam Excise Rules 1945 as adapted and amended by Meghalaya), hereinafter referred to as the principal Rules, namely :-

1. **Short title and Commencement :** (i) These Rule may be called the Meghalaya Excise (Amendment) Rules, 2019.  
(ii) They shall come into force with effect from 15<sup>th</sup> December, 2019.
2. **Amendment of Rule 3** - In Rule 3 of the Meghalaya Excise Rules (Assam Excise Rules 1945) (hereinafter referred to as the principal Rules), existing sub-rule (2) will be substituted as follows, namely, -  
“(2) India Made Foreign Liquor, Bottle in Origin, Beer, Wine, etc., may be imported by a person holding a license for the retail vend of foreign liquor on pre-payment of a Retailer's lifting fee at the rates leviable in Meghalaya, into the Treasury of the District or Civil Sub-Division into which it is desired to import liquor and in the case of Bonded warehouse on pre-payment of Advalorem/Excise duty, Import pass fee/Transport pass fee and Literage fee at the rates leviable in Meghalaya, into the Treasury of the District or Civil Sub-Division into which it is desired to import liquor”.
3. **Amendment of Rule 4** - In rule 4 of the principal Rules, -
  - (i) the existing main rule 4 shall be substituted as follows, namely,-  
“Application of India Made Foreign Liquor, Bottle in Origin, Beer, Wine, etc.: Any licensed vendor of foreign liquor wishing to import India Made Foreign Liquor into Meghalaya must either personally or through his agent first submit an application in Form 26 of foreign liquor series, to the Collector of the district of import for an import pass in Form 27 of foreign liquor series stating clearly-”
  - (ii) the existing sub-clause (iv) shall be substituted as follows, namely,-  
“(iv) The duty payable enclosing therewith a copy of Treasury Challan showing the amount of Advalorem/Excise duty, Import pass fee/Transport pass fee and Literage fee for Bonded warehouses and Retailer's lifting fee for Retail vend licenses.”
4. Addition of new rule 4A – After the existing rule 4, new rule 4A shall be added, namely,-

"4A. The Bonded Warehouses shall submit monthly report to the Commissioner of Excise of the lifting of liquor by Canteen license holders of Defence/Para-Military/State Police, etc., from the Bonded warehouse within the State of Meghalaya through the respective ACE/SE of the concerned district alongwith Import Permit, etc. to adjust the Advalorem/Excise duty involved. The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the next Import/Transport Permit."

5. **Amendment of Rule 141** - For the existing Rule 141 of the Principal Rule, the following shall be substituted, namely:-

**"141 Transit Wastage Allowance** – An allowance upto the maximum journey shown below shall be made for loss that may occur in transit due to breakage, leakage or evaporation of spirit including IMFL/Beer/Wine when transported, exported or imported under bond.

<b>Duration of Transportation</b>	<b>Transit Wastage Allowance (in %)</b>		
	<b>If in wooden vessels</b>	<b>If in metal vessels</b>	<b>If in glass vessels/pearl pot vessels</b>
For a journey within the State	2 percent	½ percent	1 percent
For a journey from North Eastern States to Meghalaya	2½ percent	1 percent	1½ percent
For a journey from beyond North Eastern States to Meghalaya	3 percent	1½ percent	2 percent

The Bonded Warehouses shall submit monthly report to the Commissioner of Excise through the respective ACE/SE of the concerned district alongwith Export Verification Certificate, Import Permit, etc. to adjust the Advalorem/Excise duty, Import/Transport pass fee and Literage fee involved. The Commissioner of Excise shall permit the same upto the permissible limit and order it to be adjusted with the next Import/Transport Permit."

6. **Addition of new Rule 376** - After Rule 375 of the principal Rules, the following new Rule 376 shall be added, namely,-

"376 - Imposition of Retailer's Lifting Fee :- A Retailer's lifting fee of ₹ 2/- per case shall be charged as a fee for lifting of IMFL/Beer/Wine etc. from the Bonded Warehouses to the retail licenses.

The fee shall be paid by the retail licenses to the Treasury office of the District or Civil Sub-Division through the respective Excise office.

One copy of the Treasury Challan in support of payment of Retailer's Lifting fee shall be submitted to the District Excise Office or Sub-Divisional Excise Office for issue of retail permit."

**S. A. SYNREM,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.

The 15<sup>th</sup> November, 2019.

**No.ERTS(E)36/2019/7.** - In exercise of the powers conferred by Section 21 of the Meghalaya Excise Act (Assam Act of 1910 as adapted by Meghalaya), and in continuation to the Government Notification No.ERTS(E)45/2017/14, dated 20<sup>th</sup> December, 2017, the Governor of Meghalaya is pleased to notify the following -

<b>IMFL/Beer/Wine etc. drawn by Military and Para-military Canteen license</b>	<b>Rate of Import pass fee and Literage fee</b>
All type of IMFL/Beer/Wine etc. ranging from Re. 0 per case onwards of 12 bottles of 750 ml or equivalent quantity.	Apart from the 40% Advalorem levy on cost price subject to minimum of Rs. 405/- per case of 12 bottles of 750ml or equivalent quantity, 50% of Import pass fee and Literage fee as fixed by Government from time to time shall be levied for Military and Para-military Canteen license lifting their liquor from CSD Depot, Narangi, Assam.

This shall come into effect from 15<sup>th</sup> December, 2019.

**S. A. SYNREM,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.

The 15<sup>th</sup> November, 2019.

**No.ERTS(E)36/2019/8.** - In exercise of the powers conferred by Section 36 of the Meghalaya Excise Act (Assam Act of 1910) as adapted by Meghalaya, the Governor of Meghalaya is pleased to further make the following amendment to the Meghalaya Bonded Warehouse Rules (Assam Bonded Warehouse Rules 1965 as adapted and amended by Meghalaya), hereinafter referred to as the principal Rules, namely :-

1. **Short title and Commencement :** (i) These rules may be called the Meghalaya Bonded Warehouse (Amendment) Rules, 2019.  
(ii) They shall come into force at once.
2. **Amendment of rule 41** – In the existing rule 41 of the principal Rules, after sub-rule (i), new sub-rule (ii) shall be added as follows, -  
“(ii) All Bonded warehouses shall deposit the Advalorem/Excise duty on all the wholesome existing stock in the godown that was imported on payment of Import pass fee/Transport pass fee and Literage fee within a period of six months from the date of Notification.”

**S. A. SYNREM,**  
Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.